

Tgs Foreign Trade Joint Stock Company
For the Fiscal Periods of 30 June 2023 and 31 December 2022
Consolidated Statements of Financial Position
(Currency – Turkish Lira – (TL))

	Ref .	Independent Audited Current period	Independent Audited Previous period
ASSETS		30.06.2023	31.12.2022
Current Assets		7,343,579,137	4.130.025.031
Cash and Cash Equivalents	4	12,031,587	29.245.674
Financial Investments	5	0	0
Trade Receivables (Net)	9	7,018,287,635	3,740,224,278
- Trade Receivables From Unrelated Parties	9	7,018,287,635	3,740,224,278
- Receivables from Related Parties	9	0	0
Receivables from Finance Sector Activities			
Financial Sector Activities Receivables From Related Parties			
Receivables from Unrelated Parties from Financial Sector Activities			
Other Receivables (Net)	10	245,495,477	192.287.322
- Other Receivables From Unrelated Parties	10	245,495,477	192.287.322
- Other Receivables From Related Parties	10	0	0
Derivative Instruments			
Stocks (Net)	12	64,869,118	163,272,879
Living Assets			
Prepaid Expenses	13	75.307	0
Assets Related to Current Period Tax	32	1,366,137	3,953,446
Other Current Assets	21	1.453.875	1.165.433
SUBTOTAL		7,343,579,137	4.130.025.031
Fixed Assets Classified as Held for Sale			
TOTAL CURRENT ASSETS		7,343,579,137	4.130.025.031
Fixed Assets		8,329,275	5,991,311
Financial Investments	5		
Trade Receivables (Net)	9		
- Trade Receivables From Unrelated Parties	9		
- Receivables from Related Parties	9		
Receivables from Finance Sector Activities			
Financial Sector Activities Receivables From Related Parties			
Receivables from Unrelated Parties from Financial Sector Activities			
Other Receivables (Net)	10		
- Other Receivables From Unrelated Parties	10		
- Other Receivables From Related Parties	10		
Derivative Instruments			
Investments Valued by Equity Method			
Living Assets			
Investment Properties			
Tangible Fixed Assets (Net)	15	7,746.367	5,364,385
Intangible Assets (Net)	16	0	0
Prepaid Expenses	13	60,492	292,097
Deferred Tax Asset	14	522,416	334,829
Other Fixed Assets	21	0	0
TOTAL FIXED ASSETS		8,329,275	5,991,311
TOTAL ASSETS		7.351.908.412	4.136.016.342

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	Ref .	Independent Audited Current period	Independent Audited Previous period
RESOURCES		30.06.2023	31.12.2022
Short Term Liabilities		7,263,024,749	4,048,957,768
Short Term Borrowings	6	0	0
Short-Term Portions of Long-Term Borrowings	7	0	0
Other Financial Liabilities	7	515,847	442,801
Trade Payables (Net)	9	7,239,872,154	4,017,353,799
- Trade Payables to Unrelated Parties	9	7,239,872,154	4,017,353,799
- Trade Payables to Related Parties	9	0	(2,160)
Debts from Finance Sector Activities			
- Financial Sector Activities Payables to Related Parties			
- Payables to Non-Related Parties from Financial Sector Activities			
Payables within the Scope of Employee Benefits	20	1,739,908	1,307,351
Other debts	10	0	4,343,544
- Other Payables to Unrelated Parties	10	0	4,343,544
- Other Payables to Related Parties	10	0	0
Derivative Instruments			
State Incentives and Aids	17		
Deferred Incomes	11th	0	0
Period Profit Tax Liability	28	2,048,147	6,256,752
Short Term Provisions	19	0	0
- Short-Term Provisions for Employee Benefits		0	0
- Other Short Term Provisions		0	0
Other Short-Term Liabilities	21	18,848,694	19,253,521
SUBTOTAL		7,263,024,749	4,048,957,768
Liabilities of Assets Classified as Held for Resale			
TOTAL SHORT TERM LIABILITIES		7,263,024,749	4,048,957,768
Long-Term Liabilities		2,503,713	2,090,650
Long Term Borrowings	8	32,074	221.602
Other Financial Liabilities			
Trade Payables (Net)	9		
- Trade Payables to Unrelated Parties	9		
- Trade Payables to Related Parties	9		
Debts from Finance Sector Activities			
- Payables to Related Parties from Finance Sector Activities			
- Payables to Non-Related Parties from Financial Sector Activities			
Other debts	10		
- Other Payables to Unrelated Parties	10		
- Other Payables to Related Parties	10		
Derivative Instruments			
State Incentives and Aids			
Deferred Incomes	11th	0	0
Long Term Provisions	19	2,471,639	1.869.048
- Provisions for Employee Benefits		2,471,639	1.869.048
- Other Long-Term Provisions			
Current Period Tax Payables			
Deferred Tax Liability	14		
Other Long-Term Liabilities	21		
TOTAL LONG-TERM LIABILITIES		2,503,713	2,090,650
EQUITY	22	86,379,951	84,967,924
Equity of the Parent Company		86,379,951	84,967,924
Paid-in capital		15,000,000	15,000,000
Capital Adjustment Differences		(56,694)	(56,694)
Repurchased Shares (-)		0	0
Mutual Affiliate Capital Adjustment (-)			
Other Accumulated Comprehensive Income or Expenses Not to be Reclassified to Profit or Loss			
Revaluation and Measurement Gains/Losses			
Premiums/Discounts on Shares			
Other Accumulated Comprehensive Income or Expenses Not to be Reclassified to Profit or Loss		8,576,664	10,496,708
- Revaluation and Measurement Gains/Losses			
- Other Gains/Losses		(282,669)	(1,084,073)
Other Accumulated Comprehensive Income or Expenses to be Reclassified to Profit or Loss			
- Foreign Currency Conversion Differences			
- Hedging Gains/Losses			
- Revaluation and Classification Gains/Losses			
- Other Gains/Losses		0	0
Restricted Reserves Allocated from Profit		2,528,918	1,898,982
Net Profit/Loss for the Period		6,760,488	21.151.906
Previous Years Profit/Loss		53,169,584	37.530.001
Non-Controlling Interests		683,660	31,094
TOTAL EQUITY		86,379,951	84,967,924
TOTAL RESOURCES		7,351,908,413	4,136,016,342